

S U P R E M E            C O U R T   O F   I N D I A  
R E C O R D   O F   P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil)...../2010  
(CC 14210/2010)  
(From the judgement and order dated 23/09/2009 in MAIT No.113/2008  
of The HIGH COURT OF M.P AT JABALPUR)

C.I.T, BHOPAL

Petitioner(s)

VERSUS

M/S M.P.MADHYAM

Respondent(s)

(With appln(s) for c/delay in filing SLP and office report)

Date: 20/09/2010      This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)

Mr. Vivek Tankha, ASG.  
Mr. Arijit Prasad, Adv.  
Mr. Vikas Malhotra, Adv.  
Mr. Pratul Sancheti, Adv.  
Mr. Sumeer Sodhi, Adv.  
Mr. Vaibhav Srivastava, Adv.  
Mr. D. Kumanan, Adv.  
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following  
O R D E R

Heard learned counsel for the Department.  
Delay condoned.

...2/-

- 2 -

After passing of the impugned order, the Parliament has amended the law vide Finance Act No.14 of 2010. In the circumstances, impugned order is set aside and the matter is remitted to the High Court to consider the question of condonation of delay in the light of the amended law. We make it clear that the Department will take out Notice of Motion within eight weeks from today and will satisfy the High Court that there is sufficient cause for condonation of delay. It is, however, made clear that if the Department fails to take out Notice of Motion within eight weeks from today, then the matter will not be considered by the High Court.

Subject to above, the special leave petition is disposed of.

[ Alka Dudeja ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Assistant Registrar